

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
as of March 31, 2010 and 2009

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	Current Annual Budget	Actual 3/31/2010	Percent collected or spent	Actual 3/31/2009	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
Library (County & local supported operations and programs only, does not include grants)						
REVENUE						
Fines, forfeitures and fees	\$ 67,000	\$ 66,731	99.60%	\$ 51,047	\$ 15,684	30.72%
Miscellaneous revenues	-	126	0.00%	-	126	0.00%
Capital contribution	-	-	0.00%	-	-	0.00%
Donations	9,468	8,660	91.47%	416	8,244	1981.73%
Federal Revenues	-	6,297	0.00%	-	6,297	0.00%
Proceeds from capital lease	-	-	0.00%	-	-	0.00%
Operating transfer from general fund	2,594,514	1,811,109	69.81%	1,849,769	(38,660)	-2.09%
Total revenue	2,670,982	1,892,923		1,901,232	(8,309)	-0.44%
EXPENDITURES						
Administrative						
Personnel	622,192	411,608	66.15%	424,373	(12,765)	-3.01%
Operating	248,610	186,449	75.00%	230,205	(43,756)	-19.01%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	49,545	49,545	100.00%	13,031	36,514	280.21%
Designated Fund (received from donations)						
Operating	9,468	10,283	108.61%	-	10,283	0.00%
Moncks Corner						
Personnel	522,383	383,648	73.44%	392,552	(8,904)	-2.27%
Operating	35,426	22,500	63.51%	20,202	2,298	11.38%
Goose Creek						
Personnel	485,652	335,678	69.12%	349,561	(13,883)	-3.97%
Operating	52,583	41,947	79.77%	41,106	841	2.05%
Hanahan						
Personnel	121,666	86,566	71.15%	85,221	1,345	1.58%
Operating	45,909	35,556	77.45%	32,526	3,030	9.32%
Sangaree						
Personnel	170,082	116,949	68.76%	120,591	(3,642)	-3.02%
Operating	25,135	18,489	73.56%	17,584	905	5.15%

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						continued
Library (continued)						
St. Stephen						
Personnel	81,594	52,668	64.55%	66,610	(13,942)	-20.93%
Operating	21,545	16,433	76.27%	15,140	1,293	8.54%
Daniel Island						
Personnel	154,582	109,590	70.89%	110,164	(574)	-0.52%
Operating	24,610	16,636	67.60%	16,063	573	3.57%
Total expenditures	2,670,982	1,894,545	70.93%	1,934,929	(40,384)	-2.09%
Excess(deficiency) of revenues over expenditures	-	(1,622)		(33,697)	32,075	
Emergency Preparedness REVENUE						
Miscellaneous revenues	-	-	0.00%	-	-	0.00%
Federal grants	-	-	0.00%	-	-	0.00%
State grants	-	-	0.00%	-	-	0.00%
Donations	-	-	0.00%	-	-	0.00%
Insurance proceeds	-	-	0.00%	1,206	(1,206)	-100.00%
Operating transfer from general fund	256,807	181,264	70.58%	133,384	47,880	35.90%
Total revenue	256,807	181,264		134,590	46,674	34.68%
EXPENDITURES						
Personnel	207,372	152,868	73.72%	123,577	29,291	23.70%
Operating	49,435	28,396	57.44%	23,114	5,282	22.85%
Debt service	-	-	0.00%	5,885	(5,885)	-100.00%
Total expenditures	256,807	181,264		152,576	28,688	18.80%
Excess (deficiency) of revenues over expenditures	-	-		(17,986)	17,986	

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	<u>Current Annual Budget</u>	<u>Actual 3/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 3/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
Geographic Information Systems						
REVENUE						
Map sales	22,656	12,712	56.11%	15,394	(2,682)	-17.42%
Consortium revenue	131,652	103,010	78.24%	131,804	(28,794)	-21.85%
Operating transfer from General Fund	286,061	207,949	72.69%	205,170	2,779	1.35%
Total revenue	<u>440,369</u>	<u>323,671</u>		<u>352,368</u>	<u>(28,697)</u>	<u>-8.14%</u>
EXPENDITURES						
Personnel	378,753	273,813	72.29%	268,062	5,751	2.15%
Operating	38,960	31,715	81.40%	43,681	(11,966)	-27.39%
Capital Outlay	-	-	0.00%	8,021	(8,021)	-100.00%
Total expenditures	<u>417,713</u>	<u>305,528</u>		<u>319,764</u>	<u>(14,236)</u>	<u>-4.45%</u>
Excess (deficiency) of revenues over expenditures	<u>22,656</u>	<u>18,143</u>		<u>32,604</u>	<u>(14,461)</u>	
Victim's Assistance						
REVENUE						
Fines, forfeitures and fees	<u>221,499</u>	<u>154,955</u>	69.96%	<u>145,764</u>	<u>9,191</u>	<u>6.31%</u>
Total revenue	<u>221,499</u>	<u>154,955</u>		<u>145,764</u>	<u>9,191</u>	<u>6.31%</u>
EXPENDITURES						
Victim's Assistance						
Personnel	206,394	144,350	69.94%	138,116	6,234	4.51%
Operating	<u>15,105</u>	<u>5,160</u>	34.16%	<u>7,018</u>	<u>(1,858)</u>	<u>-26.47%</u>
Total expenditures	<u>221,499</u>	<u>149,510</u>		<u>145,134</u>	<u>4,376</u>	<u>3.02%</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>5,445</u>		<u>630</u>	<u>4,815</u>	

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	Current Annual Budget	Actual 3/31/2010	Percent collected or spent	Actual 3/31/2009	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
Economic Development Local Funds						
REVENUE						
Fee in lieu of taxes	970,000	1,192,632	122.95%	959,531	233,101	24.29%
State revenue	-	-	0.00%	-	-	0.00%
Fines, forfeitures and fees	-	-	0.00%	-	-	0.00%
Miscellaneous revenue	20,000	17,940	89.70%	17,940	-	0.00%
Proceeds from capital lease	-	-	0.00%	-	-	0.00%
Carryover from prior fiscal year	-	-	0.00%	-	-	0.00%
Total revenue	990,000	1,210,572		977,471	233,101	23.85%
EXPENDITURES						
Personnel	146,083	99,717	68.26%	89,411	10,306	11.53%
Operating	263,350	118,329	44.93%	97,422	20,907	21.46%
Debt Service	6,352	6,352	100.00%	6,355	(3)	-0.05%
Capital Outlay	-	-	0.00%	-	-	0.00%
Operating transfer to Airport Grant	-	-	0.00%	-	-	0.00%
Operating transfer to Cypress Gardens-Designated	-	-	0.00%	-	-	0.00%
Operating transfer to General Fund - Fund Balance	-	-	0.00%	-	-	0.00%
Operating transfer to General Fund	408,358	273,926	67.08%	224,437	49,489	22.05%
Total expenditures	824,143	498,324		417,625	80,699	19.32%
Excess (deficiency) of revenues over expenditures	165,857	712,248		559,846	152,402	
State Accommodations						
REVENUE						
State accommodations tax	60,000	29,968	49.95%	37,000	(7,032)	-19.01%
Total revenue	60,000	29,968		37,000	(7,032)	-19.01%
EXPENDITURES						
Expense to Chamber	33,250	4,720	14.20%	11,400	(6,680)	-58.60%
Operating transfer to General Fund	26,750	25,248	94.39%	25,600	(352)	-1.38%
Total expenditures	60,000	29,968		37,000	(7,032)	-19.01%
Excess (deficiency) of revenues over expenditures	-	-		-	-	

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continued						
County Accommodations						
REVENUE						
County accommodations tax	365,000	218,551	59.88%	269,410	(50,859)	-18.88%
Total revenue	365,000	218,551		269,410	(50,859)	-18.88%
EXPENDITURES						
Expense to Chamber	292,000	135,523	46.41%	171,877	(36,354)	-21.15%
Operating expenses	-	-	0.00%	-	-	0.00%
Operating transfer to General Fund	73,000	33,881	46.41%	42,969	(9,088)	-21.15%
Total expenditures	365,000	169,404		214,846	(45,442)	-21.15%
Excess (deficiency) of revenues over expenditures	-	49,147		54,564	(5,417)	
 Stormwater						
REVENUE						
Plan review fee	25,000	-	0.00%	-	-	0.00%
Miscellaneous revenue	-	1,567	0.00%	-	1,567	0.00%
Operating transfer from General Fund	63,200	14,963	23.68%	30,595	(15,632)	-51.09%
Total revenue	88,200	16,530		30,595	(14,065)	
EXPENDITURES						
Operating expenses	88,200	16,530	18.74%	30,595	(14,065)	-45.97%
Total expenditures	88,200	16,530		30,595	(14,065)	-45.97%
Excess (deficiency) of revenues over expenditures	-	-		-	-	

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						continued
EMS Equipment						
REVENUE						
State grants	25,037	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	25,037	-		-	-	0.00%
EXPENDITURES						
Operating expenses	25,037	20,686	82.62%	27,960	(7,274)	-26.02%
Total expenditures	25,037	20,686		27,960	(7,274)	-26.02%
Excess (deficiency) of revenues over expenditures	-	(20,686)		(27,960)	7,274	
(Note: only the match was budgeted)						
 National Forest Funds						
REVENUE						
Carryover from prior fiscal year	13,647	-	0.00%	-	-	0.00%
Federal grants	518,500	489,271	94.36%	543,357	(54,086)	-9.95%
Total revenue	532,147	489,271		543,357	(54,086)	0.00%
EXPENDITURES						
Operating transfer to general fund	440,723	489,271	111.02%	-	489,271	0.00%
Operating transfer to Cypress Gardens	-	-	0.00%	-	-	0.00%
Operating transfer to Lake Moultrie	-	-	0.00%	-	-	0.00%
Operating expenses	91,424	6,823	7.46%	6,722	101	1.50%
Total expenditures	532,147	496,094		6,722	489,372	7280.15%
Excess (deficiency) of revenues over expenditures	-	(6,823)		536,635	(543,458)	

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						continued
Lake Moultrie						
REVENUE						
Operating transfer from National Forest funds	-	-	0.00%	-	-	0.00%
Total revenue	-	-		-	-	0.00%
EXPENDITURES						
Operating expenses	-	-	0.00%	-	-	0.00%
Total expenditures	-	-		-	-	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	
 Special County Fire District						
REVENUE						
Fire fees	3,290,250	3,008,638	91.44%	3,001,686	6,952	0.23%
Total revenue	3,290,250	3,008,638		3,001,686	6,952	0.23%
EXPENDITURES						
Fire Protection Services	3,290,250	2,364,576	71.87%	2,376,742	(12,166)	-0.51%
Total expenditures	3,290,250	2,364,576		2,376,742	(12,166)	-0.51%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>644,062</u>		<u>624,944</u>	<u>19,118</u>	
 Pooled Fire Fees						
REVENUE						
Fire fees	176,450	226,477	128.35%	226,153	324	0.14%
Carryover from prior years	97,055	-	0.00%	-	-	0.00%
Total revenue	273,505	226,477		226,153	324	0.14%
EXPENDITURES						
Fire Protection Services	176,450	121,714	68.98%	136,266	(14,552)	-10.68%
Pooled Fire Reserve	97,055	96,054	98.97%	62,049	34,005	54.80%
Total expenditures	273,505	217,768		198,315	19,453	9.81%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>8,709</u>		<u>27,838</u>	<u>(19,129)</u>	

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continued						
Airport Improvement Grants						
REVENUE						
State grants	3,994	-	0.00%	-	-	0.00%
Federal grants	163,163	-	0.00%	167,293	(167,293)	-100.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Operating transfer from Economic Development	3,994	-	0.00%	-	-	0.00%
Total revenue	171,151	-		167,293	(167,293)	-100.00%
EXPENDITURES						
Airport Capital Improvements	171,151	64,276	0.00%	176,185	(111,909)	-63.52%
Total expenditures	171,151	64,276		176,185	(111,909)	-63.52%
Excess (deficiency) of revenues over expenditures	\$ -	\$ (64,276)		\$ (8,892)	\$ (55,384)	
 Impact Fees						
REVENUE						
Impact fees	-	975,900	0.00%	644,456	331,444	51.43%
Interest income	-	3,874	0.00%	-	3,874	0.00%
Total revenue	-	979,774		644,456	335,318	52.03%
EXPENDITURES						
Operating Transfer Out	-	234,103	0.00%	-	234,103	0.00%
Total expenditures	-	234,103		-	234,103	0.00%
Excess (deficiency) of revenues over expenditures	\$ -	\$ 745,671		\$ 644,456	\$ 101,215	

Special Revenue Funds for which information is not presented

Legal Dept Forfeiture Proceeds
PARD Grant
Special Tax Districts-Sangaree, Pimlico, Tall Pines, Devon Forest
Pass-Through Accounts - Economic Development, COG planning grant & Regional Disaster Planning
Homeland Security grant
C Funds
Special Revenue funds related to Elected Officials
Magistrate Misc. Grant
Library - State Aid